

Public Law 113–243
113th Congress

An Act

To amend certain provisions of the FAA Modernization and Reform Act of 2012.

Dec. 18, 2014
[H.R. 2591]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. ROLLOVER OF AMOUNTS RECEIVED IN AIRLINE CARRIER BANKRUPTCY.

(a) **EXTENSION OF TIME TO FILE CLAIM FOR REFUND.**—Section 1106(a)(3) of the FAA Modernization and Reform Act of 2012 (26 U.S.C. 408 note) is amended by striking “2013” and inserting “2015”.

(b) **DEFINITIONS AND SPECIAL RULES.**—Section 1106(c) of such Act is amended—

(1) in paragraph (1)(A)(i) by inserting “or filed on November 29, 2011,” after “2007,”; and

(2) in paragraph (2)(B)—

(A) by striking “terminated or” and inserting “terminated,”; and

(B) by inserting “, or was frozen effective November 1, 2012” after “Pension Protection Act of 2006”.

Approved December 18, 2014.

LEGISLATIVE HISTORY—H.R. 2591 (S. 2614):

CONGRESSIONAL RECORD, Vol. 160 (2014):

Dec. 11, considered and passed House.

Dec. 13, considered and passed Senate.